

FIRST STEP FINANCIAL, INC.
1310 Lylewood Parkway
Carver, MN 55315

August 13, 2007

I, Cara Jones, declare under penalty of perjury, that I am the President of First Step Financial, Inc., a Minnesota corporation (hereinafter called the "Corporation"), and that on this 13th day of August, 2007, the following resolution was duly adopted by the Board of Directors of the Corporation:

Whereas, it is in the best interests of the Corporation to file a voluntary petition for relief in the United States Bankruptcy Court pursuant to Chapter 7 of Title 11 of the United States Bankruptcy Code;

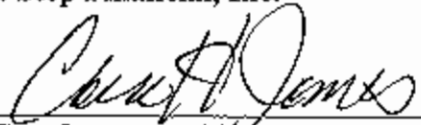
Be It Therefore Resolved, that the President or other members of the Board of Directors of the Corporation are authorized and directed to execute and deliver all documents that are necessary to perfect the filing of a Chapter 7 voluntary bankruptcy case on behalf of the Corporation; and

Be It Therefore Resolved, that the Chairman or other member of the Board of Directors of the Corporation is/are authorized and directed to appear in all bankruptcy proceedings on behalf of the Corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Corporation in connection with such bankruptcy case; and

Be It Further Resolved, that Cara Jones, President of the Corporation, is authorized and directed to employ Joseph W. Dicker, Esq., as attorney to represent the Corporation in such bankruptcy case.

Executed on August 13, 2007.

First Step Financial, Inc.

By: 
Cara Jones, President